

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

United States Court of Appeals
Fifth Circuit

FILED

January 31, 2008

Charles R. Fulbruge III
Clerk

No. 07-60731
Summary Calendar

RICHARD N PATE

Petitioner-Appellant

v.

COMMISSIONER OF INTERNAL REVENUE

Respondent-Appellee

Appeal from a Decision
of the United States Tax Court
No. 13649-06L

Before REAVLEY, SMITH, and BARKSDALE, Circuit Judges.

PER CURIAM:*

The order of the Tax Court is affirmed. No arguments of appellant have arguable merit. The reasons for the ruling have been fully explained to appellant by Judge Thornton's opinion of May 29, 2007 and by the brief of the Commissioner of Internal Revenue.

AFFIRMED.

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.